#### Report of the Minister of Finance To the Legislature of 1864.

DEPARTMENT OF FINANCE, September 15th, 1864. tation, the following report on the Finances of the Kingdom is respectfully submitted to the Legislative Assembly:

I .- RECEIPTS. The Receipts into the Treasury during the fiscal period, commencing the 1st of April, 1862, and ending 31st March, 1864, were as follows:

 From Customs Daties.
 \$201,541
 20

 " Internal Commerce.
 57,364
 30

 " Tax's.
 131,729
 96

 " Pines and Penaities.
 30,019
 38

 " Fees and Penaities.
 19,243
 41

 " Government Keulisations.
 94,436
 96

 " Miscellaseous sources.
 154,383
 81

II .- EXPENDITURES. The Expenditures during the same period, as per table B (v. page 12.) were as follows:

Cash in Treasury, 31st March, 1864, ....

III .- PUBLIC DEBT. The Public Debt which, on the 1st of April, 1862,

Showing a decrease of .....\$21,240 18 I respectfully refer you to table C (v. page 19,)

annexed to this report for the different items of the present public debt. The Act of the 23d of August, 1862, authorizing the Minister of Finance to negotiate a loan of \$100,000, for the benefit of the Government Exchequer, has been complied with, and has aused a reduction of 3 per cent. on the rate of uterest of Government stocks. The necessity of providing for the interest due upon part of this loan, simultaneously with the interest due upon the former Exchequer Bills prior to their redemp-tion, has involved a larger outlay than was contemplated either by my predecessor or by the Legislature. That Honorable Body appropriated for the service of the public debt the sum of \$38,279 00. To provide for a further amount of \$2,991 56, I have availed myself of the 5th Section of the Appropriation Bill, and transferred to the service of the debt the above sum of \$3,991 56, remaining unexpended on the Minister's calary.

Against the \$42,270 56 required during the last biennial period for the interest of the debt, the sum of \$33,660 will meet the requirements

of the next two years.

I need hardly add that all the Exchequer Bills falling due, and the interest therem, have been promptly paid at maturity. Placed under the sacred guarantee of the whole nation, the service of the debt ought not, and must not, in any case, he left in sufferance.

The amount due to the Queen Dowager (\$17,-000) has been paid, as well as the debt on the water works.

Exchequer Bills to the amount of \$16,600 will mature during this biennial period.

\$2,500 falling due on the 7th of April last have \$4,000 due on the 28th of February, 1865, have \$2,000 due on the 18th of October next, have

28,500—leaving \$8,100 of Exchequer Bills to be paid between now and the 30th of March, 1866. Serides a saving of interest, these anticipated re-

the general circulation of specie at times when money is accumulating in the Treasury and wanted in our market. The amount of interest saved to the Treasury by the payment of the Queer Dowager's claim, has been. \$3,220 60 Beables a further sum from the other redemptions.... 310 80

Before closing the financial review of the last two years, I beg to call the attention of your Honorable Body to the extra appropriations made in Privy Council, in consequence of the death of our much lamented Sovereign, Kamehameha IV., and of his son, the Prince of Hawaii, as well as of some other emergencies. These extra appro-priations are as follows:

Total,....\$28,966 73 For which a bill of indemnity is respectfully

IV .- ESTIMATED REVENUE. Convinced, as I am, that no present recourse to further loans ought to be had, and satisfied that with proper management the expenses of the Government can be met by the income accruing from the present taxes, I have the honor to submit to you the estimated receipts and expenditures of the Government for the next two years :

The receipts have been estimated and the expenditures have been calculated as closely as sible. It is difficult to ascertain accurately the receipts from the Custom House, subject, as we are in this respect, to so many variations and fluctuations originating from abroad. Moderate as our duties are, compared to those at present levied in our principal market of exportation I am of opinion that they ought not to be modified hastily—sudden changes in tariffs disturb the balance of trade, and cannot be justified except ou the plea of such emergencies as call for great exertions. Such is not our case.

Changes in our taxation system will be necess-ary. Before being submitted to you, as they will likely be at the next session, they must be carefully considered and so calculated as to make the taxes bear lightly on many points, heavily on

To borrow the words of one of the greatest political economists, Mr. McCulloch : "We do not feel the pressure of the atmosphere, because it presses equally on every part of the body; and every one in any degree familiar stics knows that burdens which, though heavy, are properly distributed, are borne without difficulty. In like manner, a well devised system of taxation, or one that drew its wised system of taxation, or one that drew its supplies from a great variety of sources, would hardly, unless it were carried beyond all reasonable limits, be felt to be in any degree injurious. But when taxation is confined to a few deep channels, they necessarily drain certain parts of the body politic more than others, and it consequently becomes unequal and oppressive."

In their constant and daily intercourse with

our merchants, the Custom House officers have always followed a conciliatory course, and have sedulously guarded against making the Revenue Laws hard and oppressive. That these laws are entitled for this very reason to greater observance, every one wil acknowledge. While recommend-ing a continuance of the same liberal policy, I may state that strict orders have been given in regard to smuggling and other frauds against the revenue, and that it is the intention of this Department strenuously to support its offcers in their exertions and in their zeal to protect, with the interests of the Treasury, those of all honest

In regard to expenditures, it is the earnest wish of His Majesty's Government to make them, with your valuable assistance, subservient to the principle of wise economy, without strict adherence

to which the richest man is poor-the wealthiest

nation is ruined. It would be inexpedient to increase the taxes at the present moment, because their increase would proportionally retard the progress of na-tive industry. Far from hindering the actual tendency to agricultural pursuits, it is the duty of the Government to foster it by all means, and to carefully and quietly remove the difficulties in the way. The closer the connection of man with the soil the more easily destroyed are the roving habits of indolence.

V .- IMPORTS AND EXPORTS. Our imports have amounted to \$2,173,732 92 during 1862 and 1863, against \$1,984,858 62 during the two preceding years, showing an increase of \$188,874 30. Our exports present a far greater increase of \$397,043 43, and have exceeded \$1,000,000 during the last year. It is most gratifying to notice that this increase is mainly due to the export of domestic produce, the re-exportation of foreign produce continuing to be of the same yearly average ever since 1849, and fluctuating between \$200,000 and \$300,000

Our exportation of Sugars is steadily increasing. In 1862 it amounted to 3,005,603 pounds; in 1863 it amounted to 5 292,058 pounds; in the first eight months of 1864 it has reached 8,068,-

498 pounds. During the same period sugar machinery to the value of \$127,182 99 has been admitted free of duty, thus constituting nine-tenths of the total value of machinery entered free as per section 517 of the Civil Code.

During the last year our imports have reached the sum of \$1,175,493 25, against \$1,025,852 74 value exported. Nearly ten per cent. of the importations have been duty free. High as this per centage may appear as compared with the statistics of other nations, I am of opinion that this liberal financial policy has lead to healthy results. In connection with this subject I cannot help remarking, however, that the wording of the 517th section, and especially of its 6th paragraph, is such as to create a great deal of unnecessary doubt, and to lead to protracted correspondence between this Department and the importers as to the intention of the Legislators. It would be well to remove such doubts, as all laws on financial matters ought to be as clear and explicit as possible. A revised list of goods, duty free, shall be submitted to you, and I hope

it will meet your approbation.

The principle of requiring Consular certificates to be attached to invoices has been applied here for the first time during the last year. The ne-cessity of ascertaining the difference between the gold and paper currency of the United States, and of thus securing to our American importers the justice they are fully entitled to-has caused this step to be taken. The circular of the 18th of April, 1863, has been liberal in its principle and fair in its application; in all cases claims for returns of duties have met with a prompt attention. I think, however, that the principle might be extended, and that in all cases Consular certificates should be annexed to the invoices presented in the Custom House, stating fully the average value of the goods as purchased in foreign mar-kets. It is well known to this Department that in several instances goods are invoiced at a mere

no inal value, and cannot be purchased at such a price in the market they are invoiced from. Not only the revenue suffers a loss by it, but the importer who deals fairly with our Custom House is thereby placed at a disadvantage, having paid the full duties upon the very same goods on which a competitor has paid only part of them. Although such instances are not yet of frequent occurrence it is wise in my opinion to prevent occurrence, it is wise, in my opinion, to prevent them, and to remove all temptation when it can be done. An Act so framed as to guard the Treasury, and to protect the importing trade, shall be presented to you for approval, together with an Act for the protection of trade marks.

The development of our Agricultural resources,

and the occasional stringency of our money market, have pressed upon the attention of some of our planters and farmers the idea that the Treasury might, from time to time, and on good security, advance such sums as, without embarrassing the Government, would relieve them from the difficulties arising from a want of specie. However inclined I am to advocate all practical measures calculated to give an impetus to agriculture, I must state here that I should consider such a step as dangerous and as unlikely to fulfill the intended object. This Government is not rich enough to loan to all who might offer securities, and it would be unwise to leave to any of its Executive officers the power of selection. All that can be expected is, in my opinion, what was done in January last, when the Treasury had ample funds, and there was a scarcity of specie in the market-1st, to refuse all moneys offered on deposit in the Treasury, thus driving back capital in the channel where it is most wanted; 2d, to redeem, whenever possible, certificates of Government indebtedness; 3d, to pay promptly all sums due by the Treasury. Beyond these measures it would be unwise to venture for rea-

sons apparent to all. The establishment of a special Bank, organized by the planters themselves, and their agents, for the very purpose of affording them such reciprocal accommodation as they might, from time to time require, and conducted upon a principle similar to the one adopted by the agricultural banks of Europe and America, would be of invaluable assistance to our planters' and farmers' interests. Such an undertaking would properly be entitled to some aid on the part of the Government, and this bank could be made, under

certain regulations, the recipient of some special fund, for a limited period, at least.

It is not the policy of our Sovereign nor of his Ministers to favor the sale of what Government lands are now left, but rather to lease them on advantageous terms to the lessees. This principle, however, is not, nor can it be, absolute. In connection with this subject, I would respectfully call your attention to the following suggestion : That the money accruing from such sales, when made, be set apart as a special fund invested in Exchequer Bills, and the interest appropriated to the encouragement of immigration and importation of laborers, our most vital want. Those Exchequer Bills would be such as might, from time to time, be bought from the present holders. The result of this system would be to mend, in some degree, the disadvantage under which the last loan has placed the Government in making the bulk of it redeemable at a certain stated time, and not by annuities : and to leave, as an equivalent for the loss of the land, a slowly accumulating capital, the interest of which might be turned to the advantageous purpose of providing, with laborers, a larger class of tax-payers. With the consent of His Majesty, I submit to

you this suggestion, and if, by your action, the money paid for the sale of the Government lands on Niihau could be so reserved as to form the nucleus of a special fund, I cannot help thinking that it would be well so to do, and to cease disposing of the resources of the future generations for the benefit of the present. An Act to this effect shall be submitted to you for discussion.

The working of our system of taxation is far from perfect, and, in many instances, taxes are not so productive as they ought to be. All evasions of tax payment must result in imposing an additional burden upon those who pay the same honestly. A thorough examination of our present system, and a voluminous correspondence with the Tax Assessors and Collectors of mostly all our districts, has led me to the following conclusions: The average loss on the horse tax is of nearly twenty-five per cent., on the dog tax thirty

per cent.; the change of residence of tax-payers at the period of assessing and collecting entails another loss of about ten per cent.

I carnestly hope you will give this important subject all the consideration it is entitled to. An efficient system of Government ought to guard against all unnecessary taxation. To do so, the Revenue Lews must be observed, and the full amount of taxes easily collected.

May God long preserve His Majesty the King. C. DE VARIGNY,
Minister of Finance

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Complete Tweed suits assorted colors, White Marseilles Vests, Pilot Coats and Jackets, Pilot Pants, Cravats, Slips, Merino white and grey half hose, White and brown cotton socks, Linen, cloth and silk undershirts and drawers, Merino woolen undershirts,

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NOTICE.

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and in San Francisco by Wm. C. Raiston and R. S. Fretz. Depositors are requested to hand in their books for settlement at the banking house of Donohoc, Raiston & Co. EUGENE KELLY. [Per J. A. Donohor, Attorney.] JOSEPH A. DONOHOZ,

notice that they will continue the business of the above Co-

WM. C. RALSTON, R. S. FRETZ. San Francisco, June 13, 1864 The undersigned calling attention to the foregoing card, give

whose official circular is hereunto annexed. WM. C. RALSTON.

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in all its branches, in this city and with the interior of this State, the neighboring State and Territories, and with Mexico; also with the Atlantic cities, Europe, China, and the East With the view of giving to the business of the corporation all

Indies; for which they are provided with ample facilities. the efficiency and promptitude of a private banking firm, together with that confidential seclusion of private but matters so generally derired, the immediate management of its affairs is committed exclusively to D. O. Mills and Wm. C. Raiston, as President and Cashier respectively, to whom, or either of them, the customers of the Bank will apply on all

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partnership under the firm name of FRETZ & RALSTON. until the FIFTH DAY OF JULY, 1864, when the same will be transferred to THE BANK OF CALIFORNIA.

INCORPORATED UNDER THE LAWS OF THE STATE.

San Francisco, June 18, 1864.

ALPHEUS BULL, H. W. CARPENTIEB.

The above named Corporation has been organized for the

H. M. WHITHEY.